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Salt Lake City v. State Tax Commission of Utah : Brief of Respondent

Utah Supreme Court

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IN THE SUPREME COURT OF THE STATE OF UTAH

SALT LAKE CITY, a municipal corporation of the State of Utah,
Plaintiff and Appellant,

— vs. —

STATE TAX COMMISSION OF UTAH,
Defendant and Respondent.

Case No. 9347

BRIEF OF RESPONDENT

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TABLE OF CONTENTS

AUTHORITIES CITED

CASES CITED

TABLE OF CONTENTS (Continued)

STATUTES CITED

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BRIEF OF RESPONDENT

STATEMENT OF FACTS

The respondent sets forth the following statement of facts, in addition to those in the brief for appellant. In 1957 the Utah Legislature passed House Bill Number 30 on 13 March 1957, to take effect on 14 May 1957. It was passed as Chapter 124, Laws of Utah 1957, and amended portions of Title 59, Utah Code Annotated,

1953. Section 59-14-71 thereof provided for the withholding of wages of non-resident employees.

In the 1959 session of the Utah Legislature two bills were submitted affecting Section 59-14-71, U.C.A. 1953, as amended. House Bill Number 93 was introduced and took effect on 12 May 1959 as Chapter 111, Laws of Utah 1959. Senate Bill Number 58 took effect on 12 May 1959 as Chapter 112, Laws of Utah 1959. Thus both bills became effective the same day.

Senate Bill 58 passed the Senate on 26 January 1959 and passed the second House on 18 February 1959. It was signed by the Governor on 4 March 1959. House Bill 93 passed the House of Representatives on 23 February 1959, or just a few days subsequent to the dual house passage of Senate Bill 58, and before the latter bill had been signed by the Governor. Thereafter, House Bill 93 was passed by the other House on 11 March 1959 and signed by the Governor on 18 March 1959. Both acts came into effect on 12 May 1959, the same day. The titles of both acts cover various aspects of Title 59, U.C.A. 1953.

The obvious purpose of both enactments was to provide that all employees within the state, and some resident employees without, be covered by wage withholding provisions as to income tax due the State of Utah.

The enactments, Chapter 111 and Chapter 112, Laws of Utah 1959, were not inconsistent with each other and, as a consequence, based upon an opinion of the Attorney

General, 59-029, they were consolidated in Section 59-14-71, U.C.A. 1953, as amended.

STATEMENT OF POINTS

POINT I.

THE REQUIREMENTS IMPOSED UPON EMPLOYERS UNDER THE PROVISIONS OF CHAPTER 111 OF THE LAWS OF UTAH 1959, REQUIRING THE COLLECTION AND REMISSION OF STATE INCOME TAXES TO THE STATE OF UTAH WITHOUT COMPENSATION IS NOT VIOLATIVE OF EITHER THE STATE OR FEDERAL CONSTITUTIONS.

POINT II.

CHAPTER 111 OF THE LAWS OF UTAH 1959 DOES NOT VIOLATE SECTION 22, ARTICLE VI, OF THE CONSTITUTION OF THE STATE OF UTAH.

POINT III.

CHAPTER 111 OF THE LAWS OF UTAH 1959 IS NOT INVALID FOR ANY IMPERFECTIONS APPEARING IN THE TITLE THEREOF.

POINT IV.

CHAPTER 111 OF THE LAWS OF UTAH 1959 IS A CONSTITUTIONAL ENACTMENT BINDING UPON THE APPELLANT, AND ALL OTHERS WHOM IT PURPORTS TO AFFECT.

ARGUMENT

POINT I.

THE REQUIREMENTS IMPOSED UPON EMPLOYERS UNDER THE PROVISIONS OF CHAPTER 111 OF THE LAWS OF UTAH 1959, REQUIRING THE COLLECTION AND REMISSION OF STATE INCOME TAXES TO THE STATE OF UTAH WITHOUT COMPENSATION IS NOT VIOLATIVE OF EITHER THE STATE OR FEDERAL CONSTITUTIONS.

Appellant contends that since Chapter 111, Laws of Utah 1959 makes no provision to reimburse employers for the collection and withholding of taxes under the act that it violates due process of law and constitutes the imposition of an involuntary servitude. Appellant recognizes that the United States Supreme Court has held in *Brushaker v. Union Pacific Railroad Company,* 240 U. S. 1, 60 L. Ed. 493 (1915) that the appellant's arguments is without merit. Indeed, the court did, for it said:

> "So far as the due process clause of the Fifth Amendment is relied upon, it suffices to say that there is no basis for such reliance since it is equally well settled that such clause is not a limitation upon the taxing power conferred upon Congress by the Constitution; in other words that the Constitution does not conflict with itself by conferring upon the one hand a taxing power and taking the same power away on the other by the limitation of the due process clause."

Hence, the Court held that there was no violation of due process since the requirement that one collect the tax at its source was merely incidental to the taxing

power. The Court therefore reasoned the collection of corporate income taxes was not in violation of the Constitution.

The United States Supreme Court has not remained silent since the above case. In the case of *Pierce Oil Corporation v. Hopkins,* 264 U. S. 137 (1924), the Supreme Court had before it a law of the State of Arkansas requiring the seller of gasoline to collect a sales tax from the purchaser, and remit the same to state without reimbursement. There Mr. Justice Brandies, speaking for a majority of the Court, stated:

> "The claim that the act violates the due process clause rests upon the argument that the tax levies is a privilege tax for the use of the highways by the purchasers; that the seller is required to pay the tax laid on the purchasers * * * the seller is not afforded the means of reimbursing himself; and that, moreover, the mere process of collecting the tax from the purchaser, and making monthly reports and payments, subjects the seller to an appreciable expense. A short answer to this argument is that the seller is directed to collect the tax from the purchaser when he makes the sale; and that a State which has, under its constitution, power to regulate the business of selling gasoline (and doubtless, also, the power to tax the privilege of carrying on that business) is not prevented by the due process clause from imposing the incidental burden."

The federal courts have not been alone in deciding that the failure to provide for reimbursement to a private party for collecting and remitting a tax is not

violative of due process. See *Tanner v. State,* 190 So. 292 (Ala. 1939); *Woodrich v. St. Catherine Gravel Co.,* 195 So. 307 (Miss. 1940). The Colorado Supreme Court felt of a similar view in *Porter v. Armstrong,* 132 P. 2d 788 (Colo.). The Court there held that requirement that an attorney collect a professional service tax imposed on his clients and remit the same to the state did not violate the state or federal due process clauses.

The decisions of the United States Supreme Court are binding on the issue the federal due process clause, and since our own state provision on due process, Article I, Section 7, was patterned after the federal provision, decisions of the United States Supreme Court are highly persuasive as to the application of that clause of our state Constitution. *Untermyer v. State Tax Commission,* 102 Utah 214, 129 P. 2d 881. It would appear, therefore, in the absence of some compelling reason to the contrary, that Article I, Section 7 should not be deemed to prevent the Legislature from establishing the requirements it has in Chapter 111, Laws of Utah 1959. Appellant in his brief contends that the complexities of accountings to state and federal government makes necessary the expense of employing special persons. He contends that the Supreme Court of the United States has indicated that if the burden becomes confiscatory it would be violative of due process. However, appellant makes the mistake of combining the separate actions of two distinct sovereigns, the federal and the state, to claim his burden. The only issue before this Court as to due process is whether the burden imposed by the State of Utah is so

confiscatory. It should be remembered that 1959 was the first year in which this power was used. Therefore, the state's actions at present are no more burdensome than those originally considered legal by the federal and state courts.

Appellant also claims that the burden of remitting and collecting taxes without compensation imposes an involuntary servitude. The Thirteenth Amendment to the Federal Constitution, and Section 22, Article I of our State Constitution, prohibit the imposition of slavery or involuntary servitude. These provisions are usually deemed personal, 48 C.J.S. 766; *Slaughter House Cases,* 16 Wall 36, and, therefore, it is questionable whether appellant, a municipal corporation, drawing its very life from the state, may complain of such actions or even avail itself of these constitutional provisions. Even assuming that appellant can claim these rights, the overwhelming weight of authority is to the effect that in this instance the claim is without merit.

In *State ex rel. Arn v. Tax Commission,* 163 Kan. 240, 181 P. 2d 532 (1947), the Kansas Supreme Court held a requirement imposed upon sellers of gasoline to collect a sales tax from their purchasers, which was imposed on the purchasers, and remit it to the state did not constitute an involuntary servitude. There the Kansas Court said:

> "It is alleged Chapter 271 requires vendors of motor fuels to collect and to make the tax without compensation, and in doing so subjects

them to involuntary servitude, in violation of section 6 of our Bill of Rights. This section of our Bill of Rights is tantamount to the 13th amendment of our Federal constitution. Respecting that it was said, in Butler v. Perry, 240 U.S. 328, 332, 36 S. Ct. 258, 259 60 L. Ed. 672: 'This Amendment was adopted with reference to conditions existing since the foundation of our government, and the term "involuntary servitude" was intended to cover those forms of compulsory labor akin to African slavery which, in practical operation, would tend to produce like undesirable results. It introduced no novel doctrine with respect of services always treated as exceptional, and certainly was not intended to interdict enforcement of those duties which individuals owe to the state, such as services in the army, militia, on the jury, etc. The great purpose in view was liberty under the protection of effective government, not the destruction of the latter by depriving it of essential powers.' (Citing cases.)

"It is generally recognized that an individual may be required to give services to a state without compensation, Crews v. Lundquist, 361 Ill. 193, 197 N.E. 768. Indeed, it is a common practice, both for the Federal government and for the state to call upon citizens to perform some service for the state without compensation."

In *Porter v. Armstrong,* supra, the Court also rejected the issue of involuntary servitude. See also *Johnson v. Dictendorf,* 56 Idaho 620, 57 P. 2d 1068; *Morrow v. Henneford,* 182 Wash. 625, 47 P. 2d 1016; *Ranier National Park Co. v. Martin,* 18 Fed. Supp. 60.

This Court may take judicial notice of the history underlying the passage of involuntary servitude amend-

ments. It is undisputed that they principally arose to abolish slavery and to give constitutional effect to the emancipation proclamation.

Recent cases have also affirmed against the argument appellant now contends for. In *Abney v. Campbell,* 206 F. 2d 836, the issue was the uncompensated collection and remission of F.I.C.A. taxes. The Court, in rejecting the involuntary servitude issue, stated:

> "The enforcement of the act is not the imposition of a servitude. It is the collection of a tax and the enforcement of an obligation which under settled Federal law appellants may be and are lawfully subjected to * * *. It cannot be a violation of the 13th Amendment."

And in *Porth v. Brodrick,* 214 F. 2d 925 (1954) as to self employment taxes:

> "Any servitude resulting from requirements of tax laws would not be the kind of involuntary servitude referred to in the Constitution."

Most recently the almost identical issue raised by the appellant here was before the Indiana Court, and rejected. *Akers v. Handley,* 149 N.E. 2d 692 (Ind. 1958).

It is submitted that the requirements imposed upon appellant by Chapter 111, Laws of Utah 1959, are neither unusual nor severe. To allow the proposition the appellant contends for would require every action that a citizen may be required to do by a state to be compensated. The police powers, and those other powers

incidental to the proper functioning of government would be subjugated to other provisions of the Constitution which cannot be so construed, nor were so intended by their framers.

POINT II.

CHAPTER 111 OF THE LAWS OF UTAH 1959 DOES NOT VIOLATE SECTION 22, ARTICLE VI, OF THE CONSTITUTION OF THE STATE OF UTAH.

Article VI, Section 22 of the Constitution of Utah provides in part:

> "The vote upon the final passage of all bills shall be by yeas and nays; and no law shall be revised or amended by reference to its title only; but the act as revised or section as amended, shall be re-enacted and published at length."

The purpose of this constitutional provision was to make certain that the members of the Legislature had before them more than the mere title of a proposed amendment, but that they have before them the substance of the bill so that they may see in general what it purports to do. As was said in *State v. Beddo,* 22 Utah 432, 63 Pac. 96:

> "This is a wise provision of the Constitution, and was intended to avoid that confusion which would inevitably follow, if an act or section could be revised or amended by mere reference to the title, or section, or word or line."

Thus the purpose of such a provision when read in context with the other restrictions placed upon the

Legislature's procedures becomes clear. It is obvious that it was intended to make certain that the Legislature had some substantive knowledge of its action.

However, the legislation must be clearly amendatory and not additive, before constitutional provisions like ours become effective. Thus where an act is merely claimed to be amendatory and is not amendatory in form, the courts have generally classified the legislation as not being amendatory. Sutherland, Statutory Construction, 3rd Ed., Sec. 1917. In *Blakemore v. Dolan,* 50 Ind. 194, the Court stated:

> "An act is independent when it embraces matter not previously legislated upon; or it may be independent where there is a law upon the subject, when the act does not attempt to amend such law, but makes a new enactment."

This same doctrine has been adopted by the Utah Supreme Court. In *State ex rel. Cluff v. Weber County Irr. Dist.,* 62 Utah 209, 218 Pac. 732 (1923), the following language was used to express the principle:

> "True, it may be that some of the provisions of Chapter 68 may in practice be found to affect or modify other provisions relating to irrigation or water rights. That, however, is not what the Constitution forbids. Later laws are frequently enacted which in some way modify or affect earlier laws relating to the same subject matter. That such is the effect of later enactments is inevitable, and in no way contravenes the constitutional provision that laws shall be amended only in a particular way. That provision has reference

only to direct amendments, and not to conflicting provisions of separate and independent acts."

In the instant case it is clear that Chapter 111, Laws of Utah 1959 was in reality not an amendatory act, but an act adding to the body of Utah law dealing with withholding taxes. An examination of the status of the law shows that in 1957 there was an act providing for withholding from non-resident employees. Chapter 124, Laws of Utah 1957. Chapter 111, Laws of Utah 1959 did not change the provisions of the 1957 law except to add to its coverage provisions for resident employees who were not covered under the original act. The changes that resulted to non-resident employees were as a result of making the law uniform as to all employees. Any changes affecting the 1957 act were set out in length, but even so Chapter 111 was not amendatory but additive, and only incidentally affected the situation as it applied to non-residents. Therefore, it is submitted that under the doctrine set out by the Court in the case of *State ex rel. Cluff v. Weber County Irr. Dist.*, supra, considering that Chapter 111, Laws of Utah 1959 only incidentally affects non-resident employees, either under the 1957 law or in relation to Chapter 112, Laws of Utah 1959, and that it did not amend but added to the law at that time, Article VI, Section 22 has not been violated.

Appellant contends in his brief that since Chapter 112, Laws of Utah 1959 was signed by the Governor, before the provisions of Chapter 111, that the failure of Chapter 111 to include provisions of Chapter 112 violated the constitutional requirement of amendment

at length. Although it has already been concluded that Chapter 111 was not amendatory, it is submitted that an additional reason exists why the failure of Chapter 111 to include the provisions of Chapter 112 is not violative of Article VI, Section 22 of the Utah Constitution.

Article VI, Section 25 of the Utah Constitution provides:

> "All acts shall be officially published, and *no act shall take effect until so published, nor until sixty days after the adjournment of the session at which it passed,* unless the Legislature by a vote of two-thirds of all the members elected to each house, shall otherwise direct."

Both Chapters 111 and 112 of the Laws of Utah 1959 came into effect at the same time, that is, on 12 May 1960. Therefore, it is submitted that since Chapter 112 did not become effective until the same day as did Chapter 111, there could be no requirement that Chapter 111 have included within its terms any of the matter contained in Chapter 112. Especially is this so since House Bill 93 which became Chapter 111 had been passed by one of the houses before Senate Bill 58, which became Chapter 112, had been signed by the Governor. If it is contended that acts submitted in the same session which cover related subjects must include each other, the confusion would be manifest. If one bill were vetoed or not passed the other bill containing the same matter would also of necessity have to be dealt with in the same manner. The only thing which would correct such a situation would be an item veto which the Governor of this state does not possess. In addition, such a construction of

Article VI, Section 22, would do violence to the very meaning of Article VI, Section 25, and certainly it is hornbook law that constitutional provisions should be construed as far as possible to make them harmonious and compatible. As was said in *Shook v. Laufer,* 100 S.W. 1042 (Tex. 1907) where it was contended an act of the Legislature should be given effect prior to the time set out in the constitutional provision:

> "We also are of the opinion, * * * that if it was the intention of the legislature to make the provision under consideration refer to the date of the passage of the act, it would be an attempt to make the law partially operative sooner than permitted by the state Constitution, and would bring it in conflict with the provision of that instrument which prohibits acts passed in the manner this was from taking effect earlier than ninety days after adjournment of the session of the legislature."

The Utah Supreme Court has itself indicated a position similar to that we now advocate. In *Hansen v. Morris,* 3 U. 2d 310, 283 P. 2d 884 (1955), in response to a claim that one law repealed another, where they become effective the same day, the Court said:

> "The contention that (3) the limitations statute, Chapter 19, Laws of Utah 1951, was repealed by Chapter 58, same laws, seems without merit. Both were passed the same day and became effective on the same day."

Certainly if two laws which become effective the same day cannot be said to repeal each other, so laws

which become effective the same day cannot be said to amend each other, especially where there is no basic conflict between the two, and where they are compatible in dealing with different areas of the same general subject.

If the proposition as contended for by the appellant was adopted, no end of confusion and difficulty would result. If a bill on a general subject was passed by one house of the legislature, and another bill passed, also of the same general subject, by the other house, but with neither bill specifically in conflict with the other, as here, then each bill would have to encompass the other before it was finally passed by either house or face the objection of amendment without setting forth at length. Each house of the legislature would be the executive secretary of the other.

It is submitted, therefore, that Chapter 111 of the Laws of Utah does not violate Article VI, Section 22 of the Utah Constitution.

POINT III.

CHAPTER 111 OF THE LAWS OF UTAH 1959 IS NOT INVALID FOR ANY IMPERFECTIONS APPEARING IN THE TITLE THEREOF.

Appellant contends that Chapter 111 of the Laws of Utah 1959 is unconstitutional because the subject matter of the act is not clearly expressed in the title and that the body and title are in irreconcilable conflict.

The title of Chapter 111, Laws of Utah 1959 states its general purpose as follows:

> "An Act Amending Section 59-14-65 Utah Code Annotated 1953, as Amended by Chapter 124, Laws of Utah 1957, Section 59-14-71 Utah Code Annotated 1953, as Amended by Chapter 124, Laws of Utah 1957 and Section 59-14-71.1, as Enacted by Chapter 124, Laws of Utah 1957, Providing for the Deduction and Withholding of Individual Income Tax from Wages Paid by Employers to Resident Employees; and Providing for the Reimbursement of Expenses in Inaugurating and Administering the Withholding Provisions of This Act."

In construing the provisions of Section 23, Article VI of the Utah Constitution, which requires that the subject matter be clearly expressed in its title, the Utah Supreme Court has stated:

> "That the provision should be applied so as not to hamper the lawmaking power in framing and adopting comprehensive measures covering the whole subject * * *."

Elder v. Edwards, 34 Utah 13, 95 Pac. 367.

Other general rules of law are recognized as axioms by which courts should measure bills as against the constitutional requirements. A statute should not be declared unconstitutional simply because the court feels a better expression of the title could have been made. *State v. Driscoll,* 101 Mont. 348, 54 P. 2d 571 (1936). The act should be presumed constitutional until conclusively demonstrated to the contrary. *Tonopah & G. R. Co. v.*

Nevada-California Transp. Co., 58 Nev. 234, 75 P. 2d 727 (1938). The rule of law is well expressed in Sutherland, Statutory Construction, Vol. 1, 3rd Ed., Section 1704, where it is said:

> "The constitutional provision on titles is construed liberally to sustain the validity of the title and the statute. Narrow or technical constructions are avoided and the statute will be read fairly and reasonably in order not to thwart reasonable legislative activity. Two purposes must be served: (1) Legislation must be kept free of abuses against which the provision is directed; and (2) legitimate enactments are not to be invalidated by over-nice distinctions.
>
> The courts will not ascribe an intention to the legislature that will place an act in conflict with the Constitution. Hypercriticism will not be indulged. *If the various provisions of a statute fairly may be regarded as in furtherance of the general object expressed in the title, the statute should be upheld.*"

And as said in *In Re Hadley*, 336 Pa. 100, 6 A. 2d 874 (1939):

> "Unless a substantive matter entirely disconnected with the named legislation is included within a bill, *the act* does not fall within the constitutional inhibitions."

A fair examination of the act in question shows that the title very clearly expresses the general subject under legislation; that of withholding taxes. It is contended by the appellant that the choice of the word "reimbursement" is so glaring in inconsistency that it totally de-

feat the bill. It should be noted that nowhere in the title is there any indication of an intent to make provision to reimburse employers, nor is there such a provision contained in the body of the act. There is, however, a provision in the body of the act to compensate the two state agencies who bear the immense burden of the statute, the Finance and Tax Commissions. The word "reimbursement" should not be singled out from the phrase, and stress placed thereon to make it appear inappropriate. It should be read in context referring to the words "Inaugurating" and "Administering". It is obvious that the Tax Commission and the Finance Commission must inaugurate and administer the act; therefore, when the body of the act provides the monies for such undertaking, there is obviously no inconsistency between body and title. It would be hypercriticism to say that the confusion here, if any, is so great as to be "entirely disconnected with the subject matter."

In addition, it should be noted that the act took effect on 12 May 1959, but that it applied to the taxable year from 1 January 1959. 59-14-71.1, U.C.A. 1953, as amended. It is a matter of common knowledge that the Tax Commission and Finance Commission are given general budgetary appropriations for the administration of their offices, etc. Undoubtedly the necessity was raised upon the passage of the act, of making various changes and additions within these commissions. These would diminish the normal appropriation without additional funds; therefore, it would be necessary to "reimburse" the general fund by making an appropriation

for that purpose. This being what was done, it cannot be claimed the body and title of the act are in irreconcilable conflict. Possibly more definitive terms could have been used, but it is not for the courts to substitute their expressions in cool retrospect for those of the legislature. If the latter's expression is reasonably determined to apprise the legislator of the bill he is voting on, and not wholly unrelated to the body of it, it should not be struck down because more descriptive language could be found.

Appellant further contends that Chapter 111, Laws of Utah 1959, is violative of Article VI, Section 23 because it refers to "Resident Employees", whereas the act is susceptible to interpretation to cover all employees. It should be noted that under Section 2(b) of Chapter 111, Laws of Utah, that employee is not defined with any special language directed towards non-resident employees. If non-resident employees are included, it is because of the breadth of the language used. However, the language is easily as susceptible to defining "resident" employees irrespective of their location or capacity. It should be noted also that the title appraises the reader of what new addition is being made to the law. The 1957 law required withholding from non-residents; Chapter 111 merely added to the present law so as to include residents in addition to non-residents. There is no inconsistency between the title and the body. The title says the bill applies withholding tax provisions to resident employees and the body of the act so provides. It should be remembered that part of the contention of

the appellant is that the title does not clearly express the subject of the body. This is obviously erroneous since the title does express the contents of the body. The general subject under legislation was withholding taxes, and this is clearly expressed in the title.

The fact that it is possible to construe the act as including non-resident employees as well as resident employees does not invalidate the act on the ground that no mention of non-resident employees is made in the title. A title need not set out every possible construction or proviso of the body. *Detroit v. Detroit Citizens St. Ry. Co.*, 184 U. S. 368; Sutherland, supra, Sec. 1716. As is said in Sutherland, op. cit.:

> "A title is not defective because it fails to set forth the details of an enactment. Numerous provisions may be included under a brief, general title, and the title need not, *indeed,* for purpose of readability, should not be made an index to or an abstract of the contents of a statute. Particulars are to be found *in the act* not in the caption."

It is clear that the act in question deals with only one subject, withholding taxes. It clearly expresses in the title the subjects covered in the body. The additions to the law then in force are made clear. The fact that some interpretation not expressed in direct language in the body of the act is conceivable that will cover an additional class (not an additional subject) not expressed in the title is not contrary to the Utah Constitution. *In Re Monk,* 16 Utah 100, 50 Pac. 810; *Martineau v. Crabbs,* 46

Utah 327, 150 Pac. 301; *State v. Kallas,* 97 Utah 492, 94 P. 2d 414.

In the field of taxation the Utah Supreme Court has held titles that were less generous than the one under consideration not to violate Article VI, Section 23, *Elder v. Edwards,* 34 Utah 13, 95 Pac. 367; *State Tax Commission v. City of Logan,* 88 Utah 406, 54 P. 2d 1197. Thus in the case of *Salt Lake Union Stock Yards v. State Tax Commission,* 93 Utah 166, 71 P. 2d 538, the court held an amendment to the Sales Tax Act then in force, not contrary to Article VI, Section 23 because certain dispensations of collected revenue were made to the school district funds. It must be concluded that the body of Chapter 111, Laws of Utah is sufficiently related to the title so as to avoid any constitutional objection.

The Utah Legislature meets but for sixty days every two years. During that time they must consider a vast amount of problems and consider volumes of bills. Although they must be held to the mandate of the Constitution, the latter should not be so construed as to make valid and important legislation void because in critical examination one could have better expressed their intent.

POINT IV.

CHAPTER 111 OF THE LAWS OF UTAH 1959 IS A CONSTITUTIONAL ENACTMENT BINDING UPON THE APPELLANT, AND ALL OTHERS WHOM IT PURPORTS TO AFFECT.

From the above it follows that Chapter 111, Laws of Utah 1959 is a constitutional legislative proviso binding upon the plaintiff, and the lower Court correctly granted judgment on the pleadings in favor of defendant against plaintiff.

CONCLUSION

Based on the above arguments of law and facts it appears manifest that no constitutional provision either procedural or substantive was violated by the passage of Chapter 111, Laws of Utah 1959. This being so, appellant must comply with the provisions thereof to the degree they effect it.

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